AF/JFW

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being deposited with the U.S. Postal Service on the date shown below with sufficient postage as First Class Mail, in an envelope addressed to: MS AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450.

Dec 05/29/07

_ Signature: Scott White

Docket No.: ESCL-P01-124

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

re Patent Application of:

Clarke et al.

Confirmation No.:

9050

Application No.:

10/629,933

Art Unit:

1651

Filed:

July 29, 2003

For: MULTI-STEP METHOD FOR THE

Examiner:

L. B. Lankford

DIFFERENTIATION OF INSULIN POSITIVE,

GLUCOSE RESPONSIVE CELLS

AMENDMENT AFTER FINAL ACTION UNDER 37 C.F.R. 1.116

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

This amendment is being filed in reply to the outstanding Final Office Action, mailed on March 7, 2007, in connection with the above application.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 11 of this paper.